



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 1045** HLS 10RS 1769

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 8, 2010	10:15 AM	Author: PONTI
Dept./Agy.: Revenue/Louisiana Workforce Commission		
Subject: Revenue Dept. to share information with Workforce Comm.		Analyst: Deborah Vivien

WORKERS COMPENSATION

EG NO IMPACT GF RV See Note

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Provides relative to confidentiality of tax records

Current law prohibits anyone from sharing or divulging the records and files of the Department of Revenue or the records and files of political subdivisions of the state related to tax ordinances, excluding property taxes and rolls except under certain conditions.

Proposed law allows the Secretary of Department of Revenue the discretion to share tax information with the Louisiana Workforce Commission for use in determining, investigating, or prosecuting labor law fraud.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The sharing of information is at the discretion of the Department of Revenue, and does not anticipate any material cost associated with this authority.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

☐ 13.5.1 >= \$500,000 Annual Fiscal Cost

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change

House

☐ 6.8(F) >= \$500,000 Annual Fiscal Cost

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Gregory V. Albrecht

Chief Economist